

EXHIBIT “2”

Timothy R. O'Reilly

From: Yoder, Michael [MYoder@diamondmccarthy.com]
Sent: Tuesday, October 28, 2008 1:50 PM
To: Timothy R. O'Reilly
Cc: Madden, Eric; Steven J. Katzman; John F. O'Reilly
Subject: RE: USACM Liquidating Trust, et al v. Mary Petersen, et al.
Attachments: PBTK Confidentiality Agreement.pdf; #6575 - Application to Compromise Controversies with PBTK (2).PDF; #6573 - Application to Compromise Controversies with BMER.PDF

Tim,

Pursuant to the terms of our settlement with Piercy, Bowler, Taylor, & Kern, PC, the terms of the settlement are deemed confidential. I have attached a confidentiality agreement for your signature. Once I have received a copy of the executed confidentiality agreement, I will forward you a copy of the settlement agreement for your review.

As to your request regarding the legal authority on which we rely in filing the motions, we refer you to the attached motions filed with the bankruptcy court.

Regards,

Michael Yoder

From: Timothy R. O'Reilly [mailto:tor@oreillylawgroup.com]
Sent: Tuesday, October 28, 2008 3:03 PM
To: Yoder, Michael
Cc: Madden, Eric; Steven J. Katzman; John F. O'Reilly
Subject: RE: USACM Liquidating Trust, et al v. Mary Petersen, et al.

Michael,

'It has come to our attention that you have filed various motions requesting approval of settlement. This includes, but is not limited to, the Applications to Compromise and Settle Controversies with Piercy, Bowler, Taylor & Kern, PC ("Piercy") and with Beadle, McBride, Evans & Reeves, LLP, et al ("Beadle"). The applicable Motion indicates Piercy audited USACM's financial statements for fiscal years ending December 31, 2002 through December 31, 2004, and was in the process of conducting the audit for fiscal year 2005 at the time USACM filed for bankruptcy protection. This settlement is undisclosed but contingent upon the ". . . entry of a Bar Order under Nevada Revised Statutes § 17.225, et seq."

As to Beadle, the applicable Motion indicates Beadle audited DTDF's financial statements for fiscal years ending December 31, 2000 through December 31, 2003. This proposed settlement is for 1.5 million and similarly seeks a Bar Order.

We are currently reviewing such Motions and request any clarification and justification you may be able to provide regarding the basis for which you are seeking relief. Specifically, please provide any legal authority to which you rely upon to obtain bar orders before the bankruptcy court for parties not before the Court on the matter. Also, forward the terms of the Piercy settlement in order to permit an adequate evaluation of the reasonableness of the proposed settlement.

I look forward to receiving your response on or before the close of business on October 30, 2008.

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